

Company Registration No. 06754945 (England and Wales)

**MERCER PARKIN BUILDERS LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2016**

# MERCER PARKIN BUILDERS LIMITED

## CONTENTS

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	Page
Abbreviated balance sheet	1 - 2
Notes to the abbreviated accounts	3 - 4

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# MERCER PARKIN BUILDERS LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 30 NOVEMBER 2016

	Notes	2016 £	£	2015 £	£
<b>Fixed assets</b>					
Tangible assets	2		6,964		5,003
<b>Current assets</b>					
Debtors		580		10,049	
Cash at bank and in hand		9,451		3,161	
		<u>10,031</u>		<u>13,210</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(12,623)</u>		<u>(12,523)</u>	
<b>Net current liabilities/(assets)</b>			(2,592)		687
<b>Total assets less current liabilities</b>			4,372		5,690
<b>Creditors: amounts falling due after more than one year</b>			(3,970)		(5,638)
<b>Provisions for liabilities</b>			(392)		-
			<u>10</u>		<u>52</u>
<b>Capital and reserves</b>					
Called up share capital	3		2		2
Profit and loss account			8		50
<b>Shareholders' funds</b>			<u>10</u>		<u>52</u>

## **MERCER PARKIN BUILDERS LIMITED**

### **ABBREVIATED BALANCE SHEET (CONTINUED)**

**AS AT 30 NOVEMBER 2016**

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For the financial year ended 30 November 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board and authorised for issue on 6 February 2017

Mr L Mercer  
**Director**

Mr G Parkin  
**Director**

**Company Registration No. 06754945**

# MERCER PARKIN BUILDERS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2016

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	25% on cost
Fixtures, fittings & equipment	25% on cost
Motor vehicles	25% on cost

#### 1.5 Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

#### 1.6 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

## MERCER PARKIN BUILDERS LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2016

#### 2 Fixed assets

##### Tangible assets £

##### Cost

At 1 December 2015	33,138
Additions	5,950
Disposals	(12,908)

At 30 November 2016	26,180
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##### Depreciation

At 1 December 2015	28,135
On disposals	(12,907)
Charge for the year	3,988

At 30 November 2016	19,216
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##### Net book value

At 30 November 2016	6,964
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At 30 November 2015	5,003
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#### 3 Share capital

2016	2015
£	£

##### Allotted, called up and fully paid

2 Ordinary of £1 each	2	2
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